

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Wednesday 14<sup>th</sup> September, 2016**

**No. 358**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION**

**No: Gos/CTD/2006-07/12-A2(79)08/CTD/16**

**Dated: 05.09.2016**

### NOTIFICATION

In exercise of powers conferred by sub-section (1) of Section 5 of the Sikkim Sales Tax Act, 1983 and in partial modification of notification no. 113/CTD/2016 dated 16-03-2016, the State Government hereby specifies the rate of local sales tax as mentioned under Column III on sale of item mentioned under Column II, in the Table below:-

Sl. No.	Description of item and condition of sale	Rate of tax
1	Motor Spirit (commonly known as Petrol)	Twenty five paise per rupee

This notification shall come into effect from the first day of October 2016.

**Principal Secretary  
Finance, Revenue & Expenditure Department**